



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 24, 2012

The Honorable Thomas P. Mann  
Chief Judge  
County of Fairfax Juvenile and Domestic Relations District Court  
4110 Chain Bridge Road  
Fairfax, VA 22030-4020

Audit Period: July 1, 2010 through June 30, 2011  
Court System: County of Fairfax  
Judicial District: Nineteenth

We are performing a statewide audit of the Juvenile and Domestic Relations District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

### Properly Complete and Retain Supporting Documentation

In 14 of the 32 cases we tested, the Clerk did not maintain all required supporting documentation for court appointed attorney payments, which the Office of the Executive Secretary of the Supreme Court has established as an individual application per case, waivers, timesheets, allowances and signatures from the presiding Judge.

By not receiving and keeping all of the approved documents, the Clerk increases the risk of improperly paying the attorneys. The Clerk should work with the staff to ensure the office follows all the appropriate procedures.

### Request Tax Set Off Refunds

The former Clerk did not request tax set off refunds totaling \$970 for individuals who owed delinquent court costs and fines as required by Section 58.1-524 (A) of the Code of Virginia. A Court must request the tax refunds through the Virginia Department of Taxation's automated accounting system called the Integrated Revenue Management System. We recommend the Clerk properly request tax set off refunds to maximize collections.

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Promptly Delete Access

The Clerk does not promptly delete employees' access to the court's automated information system when employees resign. Specifically, the Clerk delayed up to nine months for nine former employees before deleting their access. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing and terminating access to the court's automated information system as required by the District Financial Management System User's Guide. The Clerk should promptly delete an employee's access to the automated system when an employee resigns.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Gayl Branum Carr, Judge  
The Honorable Glenn L. Clayton, II, Judge  
The Honorable Kimberly J. Daniel, Judge  
Barbara Suini Moran, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia